

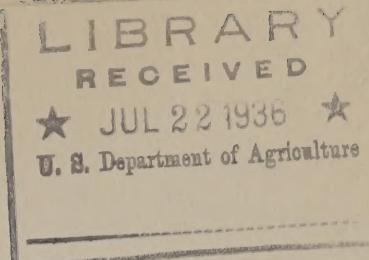
1.44
C 82 SCP

Form No. S.C.P. #16

Receipt Number

Report Number

State & County Code



REJECTION MEMORANDUM

County State Producer

Total Poundage

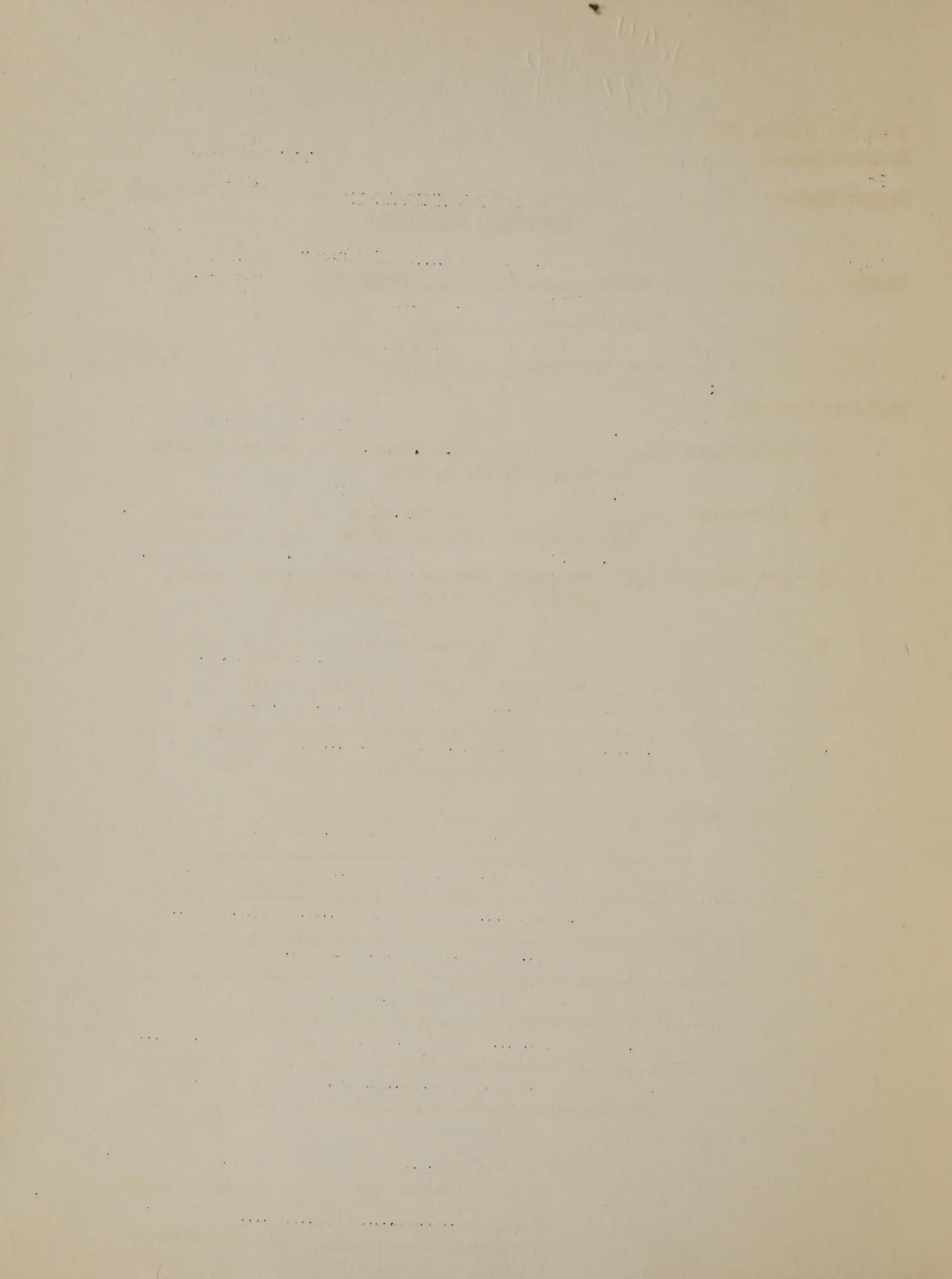
Date Rejected

Rejected Because:

1. Certificate No. not attached to the Producer's Receipt, form B. A. 123.
2. Certificate No. is for only pounds but is shown on B. A. 123 as pounds.
3. Not executed by: Producer, County Assistant, County Agent,
(Strike out if not applicable)
4.

..... Audit Clerk

..... Supervisor



Form No. S C P #18

Receipt Number

Report Number.....

CORRECTION MEMORANDUM

County _____ State _____ Producer _____

Date Correction Made

Application No.		Cert. Serial No.		Poundage		Error Occurred On	
In Error	Correct	In Error	Correct	In Error	Correct	B.A. 123	B.A. 124

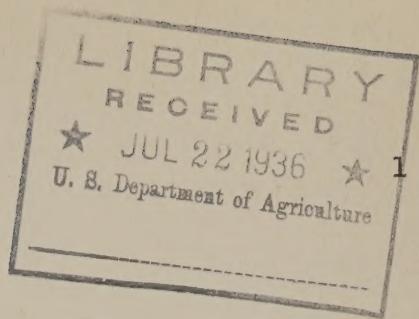
Miscellaneous Correction:

Audit Clerk

Supervisor

Form No. S C P #19

1.94
C 82 SCP



STATEMENT OF GENERAL PROBLEMS FOR REPLACING
1935-36 CERTIFICATES FOR 1934-35 CERTIFICATES.

The procedure for replacing Certificates usable in crop year 1934-35 with Certificates usable in crop year 1935-36 falls into two main divisions. These are:

(1) Operations involving 1934-35 Certificates.

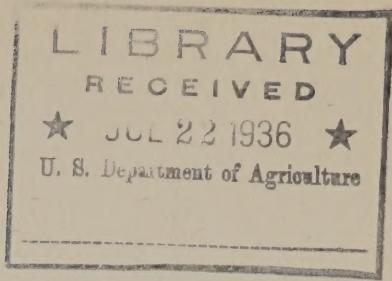
- (a) Receipt of unused portions of 1934-35 Certificates.
- (b) Audit of forms relating to 1934-35 Certificates.

(2) Operations involving 1935-36 Certificates.

- (a) Preparation of a Schedule of Replacement Certificates.
- (b) Audit of the Schedule of Replacement Certificates.
- (c) Preparation of Replacement Certificates.
- (d) Distribution of the Replacement Certificates to the various County Assistants in Cotton Adjustment.

194
C82 SCP

Form No. S C P #20



✓^{b6b}
Mr. Smith

INSTRUCTIONS AND PROCEDURE FOR HANDLING FORMS FOR RECEIVING
AND AUDITING CERTIFICATES USABLE IN 1934 TO BE REPLACED
BY CERTIFICATES USABLE IN 1935

The following forms will be used:

1. (B. A. 11 and B. A. 11-a) - 1934 Certificate and Cover.
2. (B. A. 123) - Producer's Certification and Receipt for 1934 Certificates to be Replaced by Certificates Usable in 1935.
3. (B. A. 124) - Report of Cotton Tax-Exemption Certificates Issued for Crop Year 1934-35 Tendered for Replacement by Certificates Usable in Crop Year 1935-36.
4. (B. A. 125) - Register of Cotton Tax-Exemption Certificates Usable in Crop Year 1935-36 Replacing Surplus Certificates Issued in Crop Year 1934-35.
5. (B. A. 211 and B. A. 211-a) - 1935 Certificate and Cover.
6. (8-8903) - Acknowledgement of Receipt of Package.
7. (C. S.) - Rejection Memorandum.
8. (C. S.) - Correction Memorandum.
9. (C. S.) - Letter of transmittal for received forms B. A. 124 and Rejection and Correction Memoranda.
10. (C. S.) - Letter of transmittal for B. A. 125, B. A. 211, and B. A. 211-a.
11. (S. C. P. 13) - Group Case Envelope.

DEFINITIONS

Group case envelope:

The group case envelope is an intra-office envelope in which all material pertaining to 1934-35 certificates tendered for replacement shall be placed for filing and movement from unit to unit within the section.

Group case:

A group case is the basic working unit and is that report or portion of a report that will fit in a group case envelope without crowding. Those reports that are too large to fit conveniently into a group case envelope shall be divided into two or more group cases.

Group case code:

The group case code is a system of three numbers separated by dashes which indicates on one horizontal line:

- (a) The report number of B. A. 124.
- (b) The sheet number of the first sheet of B. A. 124 in the group case.
- (c) The sheet number of the last sheet of B. A. 124 in the group case.

For example: The code "6-5-12" indicates that the group case consists of sheets 5 through 12 for report number 6 of certificates tendered for replacement.

The following units will handle and prepare forms in the approximate order noted:

- (1) Receiving.
- (2) Route, Files, and Records.
- (3) Audit and Machine Sub-Unit.
- (4) Scheduling.
- (5) Certificate cutting.
- (6) Computing.
- (7) Correspondence.

RECEIVING UNIT

The receiving unit shall:

- (1) Inspect all packages received from the Assistant in Cotton Adjustment and determine that they contain:
 - (a) B. A. 123 - one copy for each producer desiring replacement certificates.
 - (b) B. A. 11 and 11-a - attached to B. A. 123.
 - (c) B. A. 124 - two copies, the original and duplicate, completely prepared by the Assistant in Cotton Adjustment.

If a package is received which does not contain the above described material, it shall be immediately forwarded to the Correspondence Unit for adjustment.

- (2) Prepare a group case envelope, (S. C. P. 13) and enter on the upper left corner, in addition to the information called for on the face of the envelope:
 - (a) The state and county code.
 - (b) Group case code. (See page 4)

If a report is too large to be placed in one group case envelope, such report shall be broken down into two or more group cases.

- (3) Place all group cases in the group case envelope and transmit such envelope immediately to the Route, Files, and Records Unit.

- (4) Indicate on all bills of lading or receipts for express or parcel post packages the state and county code and the report number, and transmit all bills of lading or receipts to the Correspondence Unit to serve as a basis for acknowledging receipt of such package.

ROUTE, FILES, AND RECORDS

All material is to be filed in group case envelope, (S. C. P. 13).

All material entering or being returned to the Route, Files, and Records Unit shall pass over the desk of the Bookkeeper. Such Bookkeeper's duties are to maintain a record of the description and progress of each group case through the various units. Such record shall be kept on the form indicated in Figure 1. Indicated on this figure is also the source of all data to be recorded thereon and the time at which such data is to be recorded.

From time to time, the Route, Files, and Records Unit will receive from the Receiving Unit properly coded group case envelopes containing the necessary material for replacing certificates usable in 1934-35 with certificates usable in 1935-36.

From time to time the Route, Files, and Records Unit will receive from the Correspondence Unit a copy of Form 8-8903 to indicate the acknowledgement of receipt of the package. No S. C. P. 13 shall be filed until a copy of 8-8903 is received from the Correspondence Unit to indicate acknowledgement of receipt of package. If an 8-8903 is received from the Correspondence Unit for which no S. C. P. 13 has been received from the Receiving Unit, an immediate check shall be

made to determine the location of the missing report. This procedure checks both the Receiving Unit and the Correspondence Unit so that it is certain that every package received has been properly prepared in the Receiving Unit and has been acknowledged by the Correspondence Unit. One 8-8903 shall be sufficient for acknowledging receipt of all group cases which go to make up a single report.

All S. C. P. 13's shall be filed with respect to state and county code and group case codes.

The Route, Files, and Records Unit shall be responsible for the exact location of every S. C. P. 13 and its contents at all times. Therefore, all material leaving the files must be charged on appropriate forms to the person to whom issued.

The Route, Files, and Records Unit shall be responsible for control and distribution of work and at all times see that the various units are supplied with work. A control card in the following form shall be prepared for each group case:

State & County Code	County	State	Group Case Code
No. Sheets	B. A. 123	Poundage	
Charged To	For	Date	Operation Completed

As S. C. P. 13's are issued to the various Supervisors, such issuance shall be recorded on the control card. As S. C. P. 13's are returned to the files by the Supervisors, they shall be credited on the control card with return of the material.

Cards for material in the files shall be filed in a separate control file. Cards for material charged to the various Supervisors shall be filed in a separate file. This system enables the Supervisor of the Route, Files, and Records Unit to determine the exact location of all group cases with a minimum of effort.

To facilitate control and routing, a control form shall be stamped in the upper right hand corner of S. C. P. 13. This control form is as follows:

Receipt of package acknowledged.

Audit, computed, and 1934
certificates filed.

Schedule on B. A. 125.

Certificates cut and forwarded.

Received copy B. A. 125 received.

As the operations are completed by the various units, the date the operation was completed and returned to the files shall be entered in the space provided on the control form by the clerk completing such operation.

Upon completion of the audit of B. A. 123's and B. A. 124's and the return of S. C. P. 13 from audit, the Route, Files, and Records Unit shall remove the B. A. 11's from S. C. P. 13 and file them in permanent files with respect to state and county code and group case code.

AUDIT AND MACHINE SUB-UNIT

General Instructions:

The Supervisor(s) of the Audit and Machine Sub-Unit shall be responsible at all times for material charged to his (their) unit.

Each S. C. P. 13 issued to the Supervisor(s) of the Audit and Machine Sub-Unit for audit shall contain:

- (1) B. A. 123 - one copy (the original) for each Producer surrendering Certificates, with the appropriate Certificates and Certificate Covers attached.
- (2) B. A. 124 - two copies (the original and duplicate).
- (3) C. S. - one copy, of acknowledgement of receipt of package.

No changes shall be made on the face of B. A. 123 or B. A. 124 by the Audit Clerk. Every change or correction shall be made by the Supervisor(s) of the Audit and Machine Sub-Unit. Such Supervisor(s), upon making the correction, shall initial and date such change. Each correction shall be recorded on C. S. (correction memorandum) prepared in duplicate. One copy, (the original) of C. S. is to be forwarded to the Correspondence Unit by the Supervisor(s) at the time received B. A. 124's are transmitted to Correspondence. One copy of C. S. retained in S. C. P. 13. Notice of such correction shall be entered by the Supervisor(s) on the face of S. C. P. 13 under "Remarks."

If it becomes necessary to reject a form B. A. 123, the entry of this B. A. 123 on B. A. 124 shall be ruled out in red pencil by the Supervisor(s). Rejection Memorandum (C. S.) adequately describing said B. A. 123 and the reasons for its rejection, shall be inserted in the report in place of the rejected B. A. 123. This Rejection Memorandum shall be prepared in duplicate. One copy (the duplicate) shall be inserted in the report. The original, to which shall be attached the rejected B. A. 123 with its proper Certificate(s)

and Cover(s), shall be forwarded to the Correspondence Unit for adjustment by the Supervisor(s) at the time received B. A. 124's are transmitted to Correspondence. Notice of such rejection shall be entered on the face of S. C. P. 13 under "Remarks."

Detailed audit of B. A. 123:

- (1) Auditors shall use red pencil.
- (2) Detach the certificate(s) from B. A. 123. Check state and county code number with state and county on S. C. P. 13 and B. A. 123.
- (3) Check Serial Number of Certificate(s), Net Pounds and Application Number on Certificate(s) against B. A. 123 for each Certificate recorded or attached to B. A. 123.
- (4) Determine the total number of Certificates and net poundage on B. A. 123.
- (5) Check signature of Producer on B. A. 123 with name appearing on the Certificate(s) or the Certificate Cover(s) in case of transfer. In case the Certificate is from the middle part of a full five thousand pound Certificate or if no name appears on the Certificate, see the Supervisor(s). Refer all cases in which rightful ownership of Certificate(s) is questionable to Mr. Deal. From time to time administrative rulings on typical cases will be made. If Certificate Covers are not necessary to establish the rightful ownership of the Certificates they may be destroyed.
- (6) Check signature of Assistant in Cotton Adjustment and County Agent on B. A. 123 to verify proper receipt to the Producer.

(7) Cases not covered by this procedure shall be referred to the Supervisor(s).

Detailed audit of B. A. 124:

(1) Check the heading of B. A. 124 to see that it has been completely and properly prepared by the Assistant in Cotton Adjustment.

(2) Check columns 1, 2, 3, 4, and 5 for agreement with the information shown on B. A. 123.

(3) Bracket in the poundage figures for each Producer's receipt as shown in column 1 to indicate the Certificates surrendered as a unit.

(4) Enter the total net pounds as shown on B. A. 123 in the right margin of B. A. 124 opposite the bracket.

(5) Determine the number of 1935-36 Certificates necessary to replace the total net pounds by dividing the total net pounds by 3000 and rounding the quotient upward.

Example:

$$14,800 \div 3000 = 4.933$$

Rounding Upward 4.933 becomes 5

Enter such quotient over the net pounds, as determined in (4), so that the two numbers form a fraction. For instance:

5 indicates that five 1935-36 Certificates will be
14800

needed to replace 14800 pounds of 1934-35 Certificates.

(6) Do not attempt to check page totals.

(7) Be certain that the Assistant in Cotton

Adjustment and the County Agent have both signed each form B. A. 124.

(8) Each group case, upon completion of the above steps, shall be placed in S. C. P. 13 and transmitted to the Machine Sub-Unit by the Supervisor(s).

Upon the return of the material from the Machine Sub-Unit, the Supervisor(s) of Audit shall check totals of B. A. 123, B. A. 124, and Certificates with tapes furnished by the Adding Machine Unit. Upon satisfying himself that the report is in agreement and correct, he shall date and sign "E. L. Deal" by "Supervisor" on every form B. A. 124, one copy of which (the duplicate) to which shall be attached Correction and Rejection Memoranda, if any, shall be forwarded to the Correspondence Section for return to the Assistant in Cotton Adjustment as his receipt.

All group cases are to be returned to the Route, Files, and Records Unit and are now ready for operation number two.

MACHINE SUB-UNIT

The Machine Sub-Unit will receive, from time to time, from the Supervisor(s) of Audit, S. C. P. 13's containing:

- (1) B. A. 123.
- (2) B. A. 124.
- (3) B. A. 11.

Adding machine tapes shall be run on:

- (1) Total number of net pounds as shown on B. A. 123.

- (2) Column 5 of B. A. 124.
- (3) Denominator of fractions appearing in the right margin of B. A. 124.
- (4) B. A. 11.
- (5) Numerator of fractions appearing in the right margin of B. A. 124.

The totals obtained under (1), (2), (3), and (4) shall be in absolute agreement. The total obtained under (5) is to be used in making requests to the Tax-Exemption Certificate Control Unit for 1935-36 Certificate Serial Numbers and Certificates.

All tapes shall be identified by writing below the total:

- (1) County and state.
- (2) Group case code.
- (3) Form number on which the tape was run.
- (4) Designation of the specific item on the form for which the tape was run.

Upon checking the three totals, the Certificates shall be canceled in a manner to be decided upon at a later date. Certificates shall then be rolled and certificate adding machine tape shall be wrapped around the roll in such a manner as to leave the total pounds and identification symbols on the outside so that the bundle may be readily identified. The tape for B. A. 123 shall be stapled to the first sheet of B. A. 123 in the bundle. The tapes for B. A. 124 shall be stapled to the first sheet of B. A. 124.

The material shall be replaced in S. C. P. 13 and returned to the Supervisor(s) of Audit for checking and return to the files.

CORRESPONDENCE

General:

A copy of all correspondence relating to forms B. A. 123, B. A. 124, and B. A. 11, must be forwarded at appropriate times to the Route, Files, and Records Unit. As many copies as may be required for each type of letter will be decided upon as typical cases may arise. Form letters will be used whenever possible. A copy of each letter prepared shall be filed in the Section General Files.

On letters requiring a reply from the Assistant in Cotton Adjustment, appropriate files shall be kept showing the date our letter was written and the approximate date upon which we should receive a reply. If, after a reasonable length of time, no reply is received, follow-up letters shall be written and recorded in such files.

Form letters:

The Correspondence Unit will receive from the Receiving Unit all bills of lading, express receipts, or postal receipts. With this material as a basis, a form letter (8-8903) shall be prepared for each receipt to acknowledge the Section's receipt of the package. Insert in the lower left corner of 8-8903 the report number for which such letter is an acknowledgement.

Received forms B. A. 124 and Correction and Rejection Memoranda will, from time to time, be received from the Supervisor(s) of Audit for transmittal to the Assistant in Cotton Adjustment. This material shall be transmitted to the Assistant in Cotton Adjustment on form letter (C. S.).

Form No. S C P #21



INSTRUCTIONS AND PROCEDURE
FOR THE
PREPARATION OF FORMS NECESSARY IN ISSUING CERTIFICATES
USABLE IN 1935-36 FOR THOSE
USABLE IN 1934-35

SCHEDULE UNIT

The Schedule Unit will receive from the Route, Files and Records Unit at various times group cases which have been approved by the Supervisor(s) of Audit. Accept no group case envelope unless the B.A.124's contained therein have been signed by the Supervisor(s) of Audit.

The Supervisor of the Schedule Unit shall secure a block of certificate serial numbers from the Tax-Exemption Certificate Control Unit for each group case. The need for certificate serial numbers shall be anticipated and a memorandum to the Tax-Exemption Certificate Control Unit requesting blocks of certificate serial numbers shall be prepared and forwarded to such Unit. A copy of all such memoranda shall be kept by the Supervisor of the Schedule Unit. The number of certificates required is shown on the adding machine tape attached to the first sheet of B.A.124 in the group case.

To minimize checking with the Section's general records, a record of sheet numbers previously assigned to B.A.125's shall be kept by the Supervisor of the Schedule Unit by State and County. Make certain that no B.A.125 sheet number is duplicated for any given county.

Type the schedule (form B.A.125) in triplicate, using B.A.124 as a basis of entry. List Certificate Serial Numbers in numerical sequence and use as many Certificate Serial Numbers as required to issue the total poundage as shown in the right margin of B.A.124 for each County Receipt. Do not insert the totals.

If several Certificates were surrendered for replacement, as shown in column 5, B.A.124, for one County Receipt, as shown in column 1, B.A.124, and column 1, B.A.125, and the net total of such Certificates is less than 3000, use only one Certificate Serial Number for replacement. Use as many Certificate Serial Numbers as indicated in the numerator of the fraction appearing in the right margin of B.A.124 for each County Receipt.

Check the scheduling by seeing that column 4 plus column 5

for each Certificate issued equals 3000.

All material shall be inserted in the group case envelope and shall be forwarded to the Route, Files and Records Unit.

AUDIT

The material necessary for audit and preparation of 1935-36 Certificates is as follows:

- 4 (1) Form B.A.124) Received from Route,
) Files, and Records Unit
 (2) Form B.A.125) in S.C.P.13.

 (3) Forms B.A.211 and B.A.211-a, bearing
 serial numbers listed on Forms B.A.
 125. (Supplied by Tax-Exemption Certi-
 ficate Control Unit)

Check B.A.125 against form B.A.124 to verify agreement between column 1 of B.A.124 and column 1 of B.A.125; of column 2 of B.A.124 and column 2 of B.A.125; and column 5 of B.A.124 with column 4 of B.A.125.

In verifying column 5, form B.A.124, with column 4, form B.A.125, the net poundage for each receipt serial number shall be taken as the poundage unit.

Check columns 4 and 5, form B.A.125, to see that column 4 plus column 5 equals 3000.

Check serial numbers as listed in column 3, form B.A.125, to verify that they are listed in numerical sequence.

Prepare and cut from B.A.211, using the information given on B.A.125 as a basis.

Prepare Certificate Cover, form B.A.211-a, and staple the Certificate to it. Do not, however, fold the Certificate. At all times keep Certificates in numerical order with reference to Certificate Serial Numbers as shown on B.A.125.

All materials pertaining to form B.A.125 shall be placed in S.C.P.13 and forwarded to the Machine Sub-Unit by the Supervisor.

MACHINE SUB-UNIT

At various times, office envelope, S.C.P.13, for various county reports will be received from the Supervisor of Audit. The material contained in S.C.P.13 shall be:

- (1) Form B.A.124, one copy, the original
- (2) Form B.A.125, three copies
- (3) Form B.A.211, Certificates
- (4) Form B.A.211-a, Certificate Covers
- (5) Form B.A.211, detached portions of Certificates

The following totals shall be run:

- (1) Total of column 4, form B.A.125
- (2) Total of column 5, form B.A.125
- (3) Total of Certificates, form B.A.211

All tapes shall be identified by writing below the total:

- (1) County and State
- (2) Group case code
- (3) Form number on which the tape was run
- (4) Designation of the specific item on the form for which the tape was run.

The total of column 4 plus the total of column 5, form B.A.125, shall equal a multiple of 3000, such multiple being the number of Certificates used. The total of column 4 shall equal the total obtained by adding the Certificates. The tape on Certificates shall be wrapped around the bundle of detached portions of Certificates.

Upon verification of all totals, the Certificates shall be folded, placed in their respective covers and tied in a neat bundle, for transmission to Route and Files in the S.C.P. 13. The Certificates and original and duplicate copies of B.A.125 shall then be transmitted to the Correspondence Unit. All totals shall be entered in the spaces provided on B.A.125 with pen and ink by the Supervisor of the Machine Sub-Unit.

CORRESPONDENCE UNIT

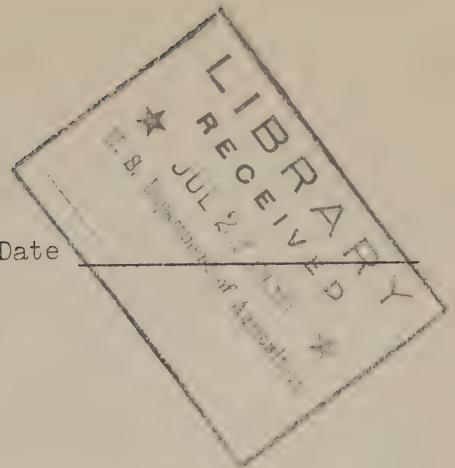
The Correspondence Unit at various times will receive from Route, Files and Records ^{Unit} the original and duplicate of B.A.125 and a bundle of Certificates which are described on B.A.125. An appropriate form letter (C.S.) transmitting the material to the Assistant in Cotton Adjustment shall be prepared with the usual number of copies to be distributed to the various files.

The departmental address sticker shall be prepared and attached to the bundle of Certificates for transmittal with the Certificates and forms B.A.125 to the Mailing Unit.

The Correspondence Unit shall be responsible for securing the return to Washington of the original received copy of form B.A.125.

Form No.
S C P #22

Date _____



CROSS REFERENCE SHEET

ADDRESSEE _____

REFER _____

SEE _____

FILE _____

(State)

(Code No.)

LIBRARY

(County) C E IV (Code No.)

卷之三

SPECIAL SURPLUS COTTON TAX-EXEMPTION CERTIFICATE POOL

U. S. Department of Agric.

Statement of Pool Certificate Poundage

Ending _____, 193

A. Certificate poundage received as represented by consigned pool certificates

"Pounds"

1. Letters of transmittal for tax-exemption certificates:

Total certificate poundage received = 3000 X Total

2. Less return of unused pool certificates to Washington.

Date	Rog. No.	Serial numbers of certificates From _____ To inc. _____	Number of Certificates

Total unused certf. poundage returned = 3000 X Total

3: Total certificate poundage available for use in sales

B. Certificate poundage used in sales (Line B-2)

C. Total certificate poundage on hand (including unused)

1. Unused Pool Certificates on hand:

Unused Pool Certificates on hand:

Serial Numbers of certificates		Number of
From	To inc.	Certificates

the best of my knowledge and belief.

This statement and that it is correct to

This is to certify that I have examined

Assistant in Cotton Adjustment

(Signature)

the Special Surplus Cotton Tax-Exemption Certificate Pool.

I certify that this is a true and accurate statement of my accountability to

L. Total expense incurred in mailing - - - - - \$

E. Cost of mailing reports

sales = 3000 X Total

7. Total certificate pounds used in

From To Inc. Certificates

Serial number of certificates Number of

6. Total number of pool certificates used in sales:

From To Inc. Certificates

Serial number of certificates Number of

5. Total certificate pounds (Line 3 plus Line 4) - - - - -

4. Total pounds detached - - - - -

3. Total pounds sold - - - - -

2. Total amount remitted - - - - - \$

1. Number of sales reports sent in (including final report)

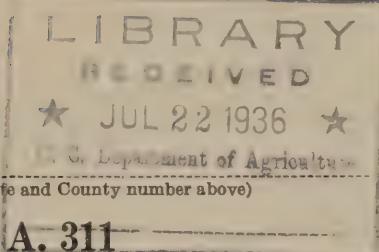
"Pounds"

D. Certificate pounds sold

Form No. S. C. P. 41
U. S. DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Surplus Certificate Pool
Division of Cotton

1.14
C 86%
jcp

1

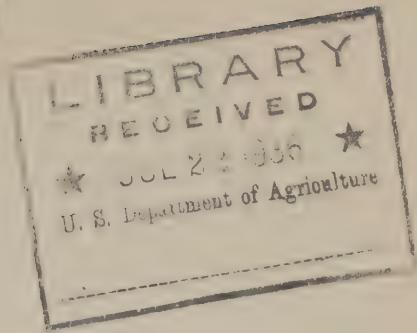


CONTROL RECORD OF FORMS NO. B. A. 311

County, State of

(our

Form No. S.C.P.-42
U. S. Department of Agriculture
Agricultural Adjustment Administration
Surplus Certificate Pool
Division of Cotton



INSTRUCTIONS FOR THE HANDLING OF
SALES REPORTS, REMITTANCES, AND RELATED FORMS FOR THE
SPECIAL SURPLUS COTTON TAX-EXEMPTION CERTIFICATE POOL AND
THE NATIONAL SURPLUS COTTON TAX-EXEMPTION CERTIFICATE POOL

Approved:

E. L. Deal
E. L. Deal
Certificate Pool Manager.

Procedure and Methods Unit
of
Tax-Exemption Certificate Section,
Division of Cotton

C. A. Cobb

C. A. Cobb

Director, Division of Cotton.

Ward M. Buckles

Ward M. Buckles
Director of Finance

INSTRUCTIONS FOR THE HANDLING OF
SALES REPORTS, REMITTANCES, AND RELATED FORMS FOR THE
SPECIAL SURPLUS COTTON TAX-EXEMPTION CERTIFICATE POOL AND
THE NATIONAL SURPLUS COTTON TAX-EXEMPTION CERTIFICATE POOL

1. The procedure contained herein may be changed only upon written authorization from the Manager of the Pool and approval of the persons approving this procedure.
2. All corrections must be followed by "E. L. Deal, by (initials of the clerk)" and dated and made on each copy of the particular form and related papers received.
3. All material must be handled in the order of the priority of the date of receipt unless specific instructions to the contrary are issued by the Office of the Manager. The priority of receipt may be determined by the serial number order of the figures entered on the face of the envelope containing the report.
4. The envelopes containing the reports will be numbered in a consecutive series for the current operation.
5. All clerks must be familiar with the forms and procedure in connection with the handling of Sales Reports. Supervisors will be responsible for the instruction of their clerks in this particular.
6. All correspondence received from the field must be filed in the general correspondence file.
7. Should a case arise in outgoing correspondence wherein it is necessary to annex a copy of such correspondence to the particular document, or to maintain a record of correspondence within the files of the Unit, copies in addition to the regular file number must be prepared.
8. The color of the ink or pencil designated for each Unit shall be used in making all notations, changes, or corrections.

RECEIVING AND MAILED FILES UNIT

MAIL CLERK

9. Each report will be comprised of:
 - (1) A Report of Certificates Sold, Form No. B.A. 314.
 - (2) Sales Records Sheets, Form No. B. A. 315.
 - (3) Detached portions of tax-exemption certificates, Form No. B. A. 211.
 - (4) Remittances, i. e., certified checks, bank cashiers checks, bank drafts, postal money orders, or express money orders.

Whenever one or more of the above types of material does not ac-

company the report, call the entire report to the attention of the Supervisor in charge to determine the possibility of loss. If the material was not received, refer a notice concerning the case to the Correspondence Unit upon the Suspense Memorandum, Form No. S. C. P.-24. A duplicate copy of Form No. S. C. P.-24 must remain in the file with the report pending the correction of this error. When an adjustment has been made, the duplicate copy of Form No. S. C. P.-24 shall be withdrawn from the report and marked by the symbol "Settled" and filed as a part of the permanent record of the unit.

10. Reports shall be received from the clearance section and receipted for by a specially designated mail clerk, or clerks. No other person shall so act for the Manager and the clerk, or clerks, so designated, shall be responsible for the material so received for until it is placed in the hands of the Receiving Clerk.

11. Immediately upon receipt of a registered package containing the Sales Report, it shall be opened and a manual count made of the remittances accompanying the report. In order to do this it will be necessary to separate the remittances from the detached portions of the certificates. Care should be exercised when performing this operation to preserve the order in which the remittances and certificates are received so that subsequent handling of the report will be facilitated.

12. After determining the number of remittances forwarded with the report, enter the number in the left margin of Form No. B. A. 314 and date, initial, and circle the entry to avoid possible future confusion.

13. Endorse each check so received with the stamp of the Certificate Pool Manager. Note: The stamp of endorsement of the Certificate Pool Manager will be assigned to the clerk, or clerks, and such clerk, or clerks, will be held strictly accountable for its safekeeping and return upon request to the Office of the Pool Manager.

14. Place the remittances, detached portions of the certificates, Forms No. B. A. 314 and 315, in the original envelope and transmit the report to the Receiving Clerk.

Receiving Clerk

15. All reports received by the Mail Clerk shall be placed in a plain manilla envelope for transmittal through the Section. The envelope must be designated in the upper right corner by the State and County Code and the report number, i. e., if Report No. 1 of Appling County, Georgia, is received, the Code "57-001-1" should be entered on the envelope. Immediately below the State and County Code and report number designation, enter in large figures the serial number indicating the order of receipt for the report. If it is the first report received, the figure "1" should be entered; if it is the twenty-seventh report, the figure "27" should be entered. This method of indicating the order of

the receipt of reports will be made without consideration for the State or County or Report number and is intended to be used with respect to all reports received by the Special Pool.

16. Enter in a General Journal of Sales Reports Received the following information for each Report:

- (a) The date received.
- (b) The State.
- (c) The County.
- (d) The report number.
- (e) Pounds sold.
- (f) The amount received (dollars and cents).
- (g) The number designating the order in which the report was received. (The first report received shall be entered in the Journal first, the second report, second, etc.)

17. After a Report has been recorded on the General Journal, transmit the Report immediately to the Computing Clerk.

18. After the Reports have been recorded in the General Journal, this record shall be transferred as quickly as possible to the Record of Mail Receipts, Form No. S. C. P. 27. The information transferred should show:

- (a) The date received.
- (b) Report number.
- (c) Pounds sold.
- (d) The amount of money received as expressed in dollars and cents. The registration fee. Note: The registry fee shall be at all times at the rate of fifteen cents (\$.15).
- (f) The condition of the Report as received. This shall be indicated by the following notations:
 - (1) Missing Remittances - "Ch. M."
 - (2) Missing Certificates - "Ct. M."
 - (3) Forms No. B. A. 314 missing - "314 M."
 - (4) Forms No. B. A. 315 missing - "315 M."
 - (5) Nothing missing - "O. K."

19. Forms No. S. C. P. 27 must be prepared for each county participating in the sale of certificates and must be maintained in State and County Code Number order in three ring binders or any other permanent and convenient method.

20. No report or portion of a report may be withdrawn from the Receiving and Mails and Files Unit except for the purpose of audit. The person designated by the Audit Unit must receipt for the reports withdrawn

by entering the date of withdrawal and his name in the space provided on Form No. S. C. P. 27.

Computing Clerk

21. Verify the entry made on Form No. B. A. 315 by the following method:

- (a) Multiply by "5" each individual entry in the column entitled "Pounds Sold". The result of each multiplication should exactly equal the comparable entry, that is, the entry which appears on the same line under the column entitled "Amount".
- (b) Verify the totals of the column entitled "Pounds Detached".
- (c) Verify the total of the column entitled "Pounds Sold".
- (d) Verify the total of the column entitled "Amount".
- (e) Add the totals of the columns entitled "Pounds Detached" and "Pounds Sold". This result should be exactly divisible by "3000".
- (f) The total of the column entitled "Pounds Sold" multiplied by "5" should exactly equal the column entitled "Amount".
- (g) Make a cross balance by addition of the items appearing on the same line under the columns entitled "Pounds Detached" and "Pounds Sold". In each instance the result should be "3000". Note: If the report has been properly prepared in accordance with the procedure outlined above, indicate this by placing after each total appearing on the last line of Form No. B. A. 315 the symbol "..". If an error has occurred in the individual entries of the columns entitled "Pounds Sold" and "Amount", indicate this by placing the symbol "X" over each figure which cannot be verified in accordance with the instructions contained in part (a) above. This same symbol should also be placed directly above the total of each of the columns involved. In the event an error has been made in the individual entries appearing under the columns entitled "Pounds Detached" and "Pounds Sold", as verified by the operations outlined in part (g) above, place the symbol "O" to the left and above each of the incorrect items appearing in the column entitled "Pounds Detached".

22. Verify the entries made on Form No. B. A. 314 in the following manner:

(A) - Section B.

- (1) In part (a) subtract the serial number of the certificate shown in the column entitled "From" from the serial number of the certificates shown in the column entitled "To - Inclusive" and add one to the remainder. The result should exactly equal the figure shown under the heading "Number of Certificates".
- (2) See that the total of the "Pounds Detached", "Pounds Sold", and the "Amount Received" as shown on Form No. B. A. 315 have been correctly transferred to part (b)

and entered under the appropriate columns in accordance with the sheet numbers. Forms Nos. B. A. 314 and 315 must exactly agree in this respect.

- (3) Verify the total of the columns entitled "Pounds Detached" and "Pounds Sold" and "Amount Received" as shown on line (c). Multiply the totals of "Pounds Sold" by "5". The result should agree exactly with the total of the column entitled "Amount Received". Add the total of the "Pounds Detached" column and the total of the "Pounds Sold" column. The result should be exactly divisible by "3000". The result of this division should equal the number of certificates (See subparagraph (1) above) as shown in part (a).
- (B) - Section C.
- (1) Verify the total of the column headed "Pounds Detached" and the total of the column headed "Pounds Sold", as shown in line 3, by adding the respective entries as shown in lines 1 and 2.
 - (2) Verify the entries made in line 6 by adding the totals of "Pounds Detached" and "Pounds Sold" columns, as shown in line 3. The total of the "Pounds Detached" and the "Pounds Sold", as shown in line 3, should exactly equal the entry made on line 6.
 - (3) Subtract the amount shown in line 6 from the amount shown in section (A), line 3, of this form to verify the entry as made on line 7, section (c). Indicate that the totals have been correctly verified by placing the symbol "," above each of the figures involved in the computing operations outlined above. If the entries are in error, determine the correct figure and circle or strike lightly through, without obliterating the original figure and make the correct entry immediately above the erroneous figure.

23. Enter your name and the date and the symbol "C" in the top center of Form No. B. A. 314 to indicate that the computing work necessary in connection with the report has been computed.

24. Reports which have been computed shall be transferred to the File Clerk.

File Clerk

25. The report shall be filed in the envelope prepared by the Receiving Clerk. The files shall not be kept in State and County Code and Report Number order. The reports shall, however, be filed in accordance with the serial number appearing on the face of the envelope.

26. The reports shall be filed in a cabinet or room which can be securely locked at the close of the day. The File Clerk and the Chief of

the Receiving and Mails and Files Unit shall be responsible for the safe-keeping of the reports received and filed and they shall together determine that the proper safeguards have been taken at the close of the day's operation.

General

27. The Receiving and Mails and Files Unit will use blue ink in the preparation of Form No. S. C. P. 27 and red pencil for other notations or corrections.

28. If it has been impossible for the various clerks to complete the work assigned to them for the day, they must not hold the report over night in their desks. They must return them to the Supervisor who will be responsible for the work assigned to his Unit.

29. The Chief of the Receiving and Mails and Files room shall make a report to the Manager of the Pool of the daily and accumulative total of:

- (a) Number of pounds sold.
- (b) The amount received, as expressed in dollars and cents.
- (c) The number of reports received.
- (d) The number of reports transmitted to the Audit Unit.

AUDIT AND REVIEW UNIT

30. Each Audit Clerk must be familiar with the forms and instructions pertaining to the entire operation of receiving and of the audit of Special Pool Sales Reports.

31. The Chief of the Audit and Review Unit will request each day from the Receiving and Mails and Files room the number of reports which he anticipates may be audited and cleared through his Unit during the course of the day's operations.

Work Control

32. The Supervisor will list on the Work Control Record, Form No. S. C. P. 28, by State and County Code and Report Numbers, the material to be assigned to the various Audit Clerks. The Supervisor will receipt for the material received from the Receiving and Mails and Files Unit on Form No. S. C. P. 27.

33. Assign a sufficient volume of work to the Collection Audit Clerk. The Collection Audit Clerk will receipt for the report by entering his name in the column entitled "Collection Audit By" of Form No. S. C. P. 28.

34. Upon the completion of the collections audit, place a check in the column entitled "Returned" to indicate that the work has been

released by the Collection Audit Clerk and enter the total of the receipts forwarded with the report under the column entitled "Amount".

35. Transmit the reports previously subjected to a collections audit to the Certificate Audit Clerk and secure his receipt for such reports in the column entitled "Certificate Audit By" of Form No. S. C. P. 28.

36. Upon the completion of the certificate audit, place a check mark in the column entitled "Returned" and transmit the report to the Review Clerk and secure his receipt for the material in the column entitled "Reviewer" of Form No. S. C. P. 28.

37. The Review Clerk shall, upon the completion of the review operation, divide the report into its component parts for distribution to the various Units in the manner to be hereinafter provided.

Collections Audit Clerk

38. Place in the adding machine the amount expressed in each remittance accompanying the report. The total of the remittances must exactly agree with the total appearing on Form No. B. A. 314, Part B.1, line (c), under the heading "Amount Received". If these do not agree, examine the individual items appearing in the column entitled "Amount" of Form No. B. A. 315. The amount of the individual items expressed in each check must be accurately described in this column. Correct any erroneous description. Where such errors are made, verify the complete description of payments as shown on Form No. B. A. 315. Whenever a check or money order is missing, circle the entry on Form No. B. A. 315 which represents the lost instrument and indicate that it was not received by the symbol "N. R.".

35. Transmit the reports previously subjected to a collections audit to the Certificate Audit Clerk and secure his receipt for such reports in the column entitled "Returned" and the recapitulation of such totals on Form No. S. C. P. 28.

39. Correct the sheet totals as shown on Form No. B. A. 315 under the column entitled "Amount" and the recapitulation of such totals on Form No. B. A. 314 in accordance with the operations outlined in Paragraph No. 38.

40. Compare the actual remittance with each entry in the column entitled "Amount" of Form No. B. A. 315 which has been marked by the Computing Clerk with the symbol "X". (See Paragraph No. 21). Correct any error in the description of the particular remittances as it appears on Form No. B. A. 315.

41. If the totals of the remittances and their individual description are now in agreement with Forms Nos. B. A. 314 and 315, prepare a Receipts Voucher, Form No. S. C. P.-29, in duplicate. Attach the adding machine tape, prepared with respect to the remittances, to one copy of Form No. S. C. P.-29, clearly marking such tape by the State and County Code and Report Number and identify the work by signing your name. Attach both copies of Form No. S. C. P.-29 to the block of checks. Care must be exercised in accurately completing the requirements of the Receipts Voucher. Individual items appearing in the column entitled "Amount" of Form No. B. A. 315. The amount of the individual items expressed in each check must be accurately described in this column. Correct any erroneous description. Where such errors are made, verify the complete description of payments as shown on Form No. B. A. 315. Whenever a check or money order is missing, circle the entry on Form No. B. A. 315 and

42. Prepare the Sales Audit Sheet, Form No. S. C. P. 30 as to the following particulars:

- (a) The State (spell without abbreviation) and State Code.
- (b) The County (spell without abbreviation) and County Code.
- (c) The Report Number.
- (d) The name of the County Assistant.
- (e) The amount received as expressed in dollars and cents.
- (f) Certify as to the amount received by signing in the space provided for the Audit Clerk in the printer's box appearing at the top of the Form.

43. Upon the completion of the collections audit, see that all remittances are arranged in order and securely bound together and that they have been properly endorsed by the Mail Clerk. Transmit the report to the Supervisor in the manner prescribed in Paragraph No. 34.

44. The Supervisor will transmit the remittances and Form No. S.C.P.-29 to the Scheduling Unit of the Administrative Audit of the Agricultural Adjustment Administration.

Certificate Audit Clerk

45. Place in the adding machine the figure representing the actual "Number of Pounds Issued" as determined by an inspection of the detached portion of the certificate. This total should exactly agree with the total number of "Pounds Sold" as shown on Form No. B. A. 314, Part B, line (c). If these totals do not agree, examine the individual items appearing under the column entitled "Pounds Sold" of Form No. B. A. 315 to determine the location of the error. The certificates must be accurately described on Form No. B. A. 315. Note: When preparing the total of "Pounds Sold", place in the machine a zero, or non-add symbol, for voided certificates, and count the total number of entries made for all certificates to determine the number of certificates used for the report.

46. If the certificates have not been accurately described on Form No. B. A. 315, correct the entries made in the columns entitled "Pounds Sold" and "Pounds Detached" to agree with the certificates. Whenever such changes are made, multiply the entry of "Pounds Sold" by five cents (\$.05). The result must equal exactly the comparable entry appearing in the column entitled "Amount". If they do not agree, make the proper notations on Form No. S. C. P. 30 (See Paragraph No. 52) and consult your Supervisor.

47. Examine all certificates which have been marked by the Computing Clerk on Form No. B. A. 315 under the column entitled "Pounds Sold" by the symbol "X" (See Paragraph No. 21). Correct any errors in description in the columns entitled "Pounds Detached" and "Pounds Sold" in the manner outlined in Paragraph No. 46.

48. Examine all certificates which have been marked by the Computing Clerk on Form No. B. A. 315 under the column entitled "Pounds Detached" by the symbol "O". (See Paragraph No. 21). Correct any errors in description in the columns entitled "Pounds Detached" and "Pounds Sold" in the manner outlined in Paragraph No. 46.

49. Correct the sheet totals of Forms No. B. A. 315 in cases of error and see that the sheet totals have been accurately transferred to Form No. B. A. 314, Part B, lines (b) and (c).

50. Verify the entry made on Form No. B. A. 314, Part B-1, (a) under the heading "Number of Certificates" by comparing it with the number of certificates as proved by the adding machine tape (See Note to Paragraph No. 45). If these are not in agreement, determine the correct number of certificates and the serial numbers of the certificates and revise the figures appearing on Form No. B. A. 314, in this connection.

51. Correct the certificate poundage as per this report as shown on Form No. B. A. 314, Part C, line (1) and related entries if the audit operation has occasioned a change in the entry made by the Assistant.

52. Prepare Form No. S. C. P. 30 as to the following particulars:

- (A) Enter "Pounds Sold" (See Paragraph No. 45).
- (B) Amount Receivable (Multiply the "Pounds Sold" by five cents (\$.05). The result is the amount receivable).
- (C) If the "Amount Receivable" and the "Amount Received" (See Paragraph No. 42, Part (e)) do not agree, show the exact nature of the discrepancy by describing each of the items involved in the "Net Over or Under Payment Section" of this Form No. S. C. P. 30. Note: The net over or under payment, which is determined by the difference between the gross over and gross under payment, should be the difference between the amount received and the amount receivable. The result of the operations performed in either Paragraph No. 47 or Paragraph No. 48 must be shown in the event an over or under payment has been made. Care should be exercised in such instances for a compensating error may cause the "Amount Received" and "Amount Receivable" to balance even though parts of the report are in error.
- (D) List the serial numbers of certificates used (See Paragraph No. 50).
- (E) Number of certificates used in sales (See Paragraph No. 50).
- (F) Total Certificate Poundage. Note: The total certificate poundage is determined by multiplying the number of certificates used in sales by "3000".

- (G) Total Pounds Detached. Note: The total pounds detached is determined by subtracting total "Pounds Sold" from the "Total Certificate Poundage". (See Parts (A) and (F) above).
- (H) In the event over or under payments have been made, indicate that they are to be adjusted and outline the manner to be employed in effecting such adjustment. If the space provided is not sufficient, continue on a blank sheet of paper and staple the papers to Form No. S. C. P. 30.
- (I) Sign and date in the space provided.

53. Transmit the report to the Review Clerk in accordance with the instructions contained in Paragraph No. 36.

Review Clerk

54. The Review Clerk will examine Form No. S. C. P. 30 against the work previously completed in accordance with the instructions to all other Units. Note: This check is to be made by comparing adding machine tapes and the entries appearing on Forms Nos. B. A. 314 and 315.

55. Sign and date Form No. S. C. P. 30.

56. Distribute the types of material remaining in the report in the following manner:

- (A) Route detached portions of the certificates with the duplicate copy of Form No. S. C. P. 30 to the Consignment Unit.
- (B) Route Forms Nos. B. A. 314 and 315 with the original of Form No. S. C. P. 30 to the Bookkeeper.

General

57. The Audit and Review Unit shall use blue pencil in making all notations and corrections.

58. The Chief of the Audit and Review Unit shall prepare each day a cumulative and daily report of the following:

- (A) Amount, as expressed in dollars and cents audit.
- (B) Number of reports transmitted to the Bookkeeper and the Consignment Unit.

Note: This information should be taken from Form No. S. C. P. 28.

SCHEDULING UNIT

59. The scheduling of all checks will be performed under the direct supervision of and in accordance with the methods of the Administrative Audit. For this reason the details of such operations will not be dealt with in this procedure.

CORRESPONDENCE AND ADJUSTMENT UNIT

60. The Units for Correspondence and Adjustments will combine their activities during the audit of Special Pool Sales Reports.

61. The instructions to all other Units as contained herein shall govern the activities of the Correspondence and Adjustment Unit. Should a case arise which is not specifically dealt with by these instructions, it shall be referred to the Office of the Manager for a decision with reference thereto.

62. An Adjustment Ledger, Form No. S. C. P. 33, shall be kept for each county submitting a report in which either over or under payments occur that must be adjusted. The Adjustment Ledger shall be opened and closed at the direction of the Bookkeeper. The information shall be taken from Form No. S. C. P. 30.

63. Over payments shall be adjusted by the return to the producer, in care of the appropriate Assistant, certificate poundage at the rate of five cents (\$.05) per pound to the nearest five pounds multiple which will be fully covered by the over payments. This may not be offset by an under payment on another transaction.

64. Under payments shall be corrected by securing an additional payment from the producer, by contacting the appropriate Assistant, of an amount to fully cover the certificate poundage received by such a producer. This may not be offset by an overpayment on another transaction. Note: All correspondence in this connection should refer directly, with a full description of the certificates bought, to the form of remittances employed.

65. Notices of any errors in the preparation of the report shall be forwarded to the appropriate Assistant.

66. A copy of all correspondence, in addition to the required file number, must be annexed to the report in question.

THE BOOKKEEPER

General Instructions

67. The Bookkeeper will use the Forms to be hereinafter prescribed for recording purposes. County accounts will be grouped alphabetically in a separate binder for each State. However, in the case of 15 or less accounts for a particular State, one binder may be used for such States, provided that not more than five States are combined in one ledger. Each account must be properly coded with the name of the Assistant and the name of the county heading the account.

68. Whenever County Assistants are changed for a particular county, a new account will be opened for the new Assistant of the county. This new account must be placed in the binder immediately preceding the account of the retiring Assistant. When the records are closed for such counties, a dead sheet must be inserted to give a summary account

for the two or more County Assistants, thereby giving a complete history of the sales for such counties under the Assistants.

69. Although the county accounts are arranged alphabetically for a State it is important that an account for each Assistant be had. Whenever one Assistant has two or more counties in which sales are made, the Bookkeeper shall combine such counties into one account for the Assistant. Such accounts shall be broken down and dead sheets inserted covering sales of each county involved. This will provide a record from which statistical information may be obtained.

70. No entry is to be made in any account unless a basis of entry is had by the Bookkeeper. If a correcting entry is made, red ink is to be used to block out the entry while regular blue ink is to be used for the correct entry.

71. It is advisable for the Bookkeeper to keep the total in each column of his record up to date in order that information may be furnished immediately.

72. The above instructions apply to the County Control Record, Form No. S. C. P. 31, and the Remittance Ledger, Form No. S. C. P. 32. These Forms are described in detail in this procedure. Form No. S. C. P. 33, the Adjustment Ledger, will be kept by the Correspondent under the supervision of the Bookkeeper. A total of this record for each Assistant should be the difference between an Assistant's record on the County Control Record, Form No. S. C. P. 31, and the Remittance Ledger, Form No. S. C. P. 32.

USE OF FORMS

State Control Record, Form No. S. C. P. 35.

73. This form is to provide a record by States for the pounds detached and sold, the amount receivable, the number and serial numbers of certificates used in sale, and the certificate poundage thereon. Other than a record by States of sales, this Form will serve as a check against the county accounts within that State and thereby verify the accuracy of the postings to the county accounts. Upon receipt of the audited Sales Report with Form No. S. C. P. 30 from the Audit Section, the Bookkeeper will record the findings in the proper column on Form No. S. C. P. 35. After making the entry to satisfy the columnar information in the State Control Record, the sales Report and the Audit Sheet are stamped to show that a posting has been made to that record.

County Control Record, Form No. S. C. P. 31

74. This Form will constitute an accounts receivable record for each County Assistant. Space has been provided for authorized poundage. An entry will be made from a copy of the authorization sent to each Assistant in which the number of pounds authorized is given. This copy will be stamped to show its recording. The Bookkeeper should be in a position to inform the Pool Manager if poundage has been sold without authority. The audited sales report as recorded on Form No. S. C. P. 35, will serve as a book of original entry for this record.

The entry will be made as described for the State Control Record. If the findings of the Audit Unit show that Sales Reports are to be adjusted, the Bookkeeper shall refer such Reports to the Correspondence Unit for adjustment. (See Paragraphs Nos. 59 through 64) If all necessary entries have been made, the Bookkeeper will return the audited Sales Report and Form No. S. C. P. 30 to the File Clerk. The Bookkeeper should be in a position to determine whether or not Sales Reports are being received and audited in consecutive order. If consecutive order has been disregarded, he shall conduct an investigation and properly adjust the condition upon the basis of his findings.

State Remittance Control Record, Form No. S. C. P. 36

75. This Form provides a record of remittances received by States. When a copy of the original schedule is received from the Scheduling Unit, the Bookkeeper will use this as a basis of entry for columnar information on original schedules. When checks are returned by the Treasury Department attached to a debit voucher for correction, the debit voucher will be used as a basis of entry for the columnar information under the adjustment section of the State Remittance Control Record. Other adjustments, i.e., of an arithmetical nature, are supported by a basis of entry addressed to this Section. When a check is corrected and rescheduled an entry is made to show its return. The Bookkeeper will receive a receipted schedule of collection to show that funds have been formally deposited with the Treasury Department. This schedule will be used as a basis of entry to show the columnar information on the receipted schedules, in all cases the basis of entries will be stamped to show in which record the entry has been made. The record will serve as a verification of remittances for the State or against the counties within the State.

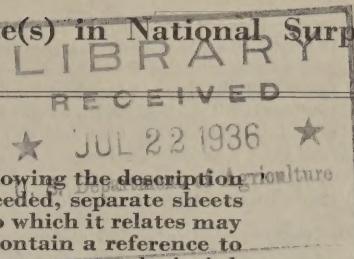
Remittance Ledger, Form No. S. C. P. 32

76. Remittances that have been scheduled for a report will be posted to this ledger by counties. Entries are made for the original scheduled collections, debit vouchers, collections rescheduled, receipted schedule, and information as described in the procedure for recording to the State Remittance Control Record, Form No. S. C. P. 36. In each case a basis of entry will be stamped to show it has been posted to the County Remittance Record, Form No. S. C. P. 32. These schedules of collections and other memoranda of entry will be filed by State designations.

1.94
C82 SCP

Date _____

Statement Supplementing Trust Agreement to Place Certificate(s) in National Surplus
Cotton Tax-Exemption Certificate Pool



INSTRUCTIONS TO PRODUCERS

Each question or statement of intention listed by number immediately following the description of the discrepancy must be answered or fully completed. If more space is needed, separate sheets bearing the State and county and serial number of the pool trust agreement to which it relates may be used. Such additional sheets must be firmly attached to this form and contain a reference to the particular question or statement of this form to which they relate. Signatures must be in ink or indelible pencil. Each signature must be witnessed. The certification of either the County Agent or the Assistant in Cotton Adjustment for the county is required before this document can be considered; it is not necessary for both to certify. This form when executed, and other required documentary evidence, must be attached to the original of Form No. B. A. 316 (or Form No. B. A. 339, or Form No. B. A. 116, or Form No. B. A. 330, or Form No. CR-B. A.-201 B, as the case may be) and returned to the office of the Pool Manager with the cotton tax-exemption certificate(s) (in the case of Forms Nos. B. A. 316 and 116) and received by that office not later than 20 days from the date shown above.

Re: _____
(State) _____ (County) _____ (Trust Agreement
Serial No.) _____ (Full name of producer as shown on Trust Agreement)

Approval of the above-captioned Trust Agreement has been withheld by reason of the fact that the manner of its execution does not clearly indicate the intention of the party or parties having an interest in the certificate poundage tendered thereunder. The following facts are noted:

The following questions are intended to develop an explanation of these facts. To permit the further consideration of said Trust Agreement answers must be given to Questions No. _____

1. Was said Trust Agreement executed by or for: An individual, coowners, a partnership or firm, a corporation, an estate, a minor or incompetent, or a trusteeship? _____

2. Did the beneficiary (beneficiaries) intend to affix his (her) (their) signature(s) to said Trust Agreement although such signature(s) was (were) _____? Answer YES or NO: _____

3. The rightful holder(s) of the certificate(s) tendered under said Trust Agreement is (are) _____
(Name(s) and address(es))

4. The "Producer's Name" appearing in the heading of said Trust Agreement was intended to appear as follows, which is the correct name: _____

5. The signature to said Trust Agreement was intended to appear as follows, which is hereby represented and agreed to be the correct signature: _____

(Sign here exactly as name appears at left)

6. In affixing his signature to said Trust Agreement _____, who is not shown as a producer in the heading of said Trust Agreement, intended to sign as an _____ (Name)

in-fact, coowner, partner, executor, administrator, etc.) (State whether attorney-

Note.—If said signature should not have appeared, then a full explanation of the error should be made on an additional sheet of paper, which must be firmly attached hereto, and a statement to this effect secured from the person(s) whose signature(s) was (were) so improperly or improvidently affixed or a satisfactory explanation of the impossibility of securing such a statement must be submitted.

7. Said Trust Agreement was executed by _____, a partnership (firm) by _____ who is in fact a partner (member of the firm) although the expression of this relationship was omitted.

8. The undersigned intended and intend that _____ should and shall have authority as attorney-in-fact for the undersigned to surrender the surplus cotton tax-exemption certificate(s) of the undersigned attached to said Trust Agreement to the 1935 National Surplus Cotton Tax-Exemption Certificate Pool for and on behalf of and for the benefit of the undersigned and to execute the trust agreement form(s) prescribed by the Secretary of Agriculture for such purpose; and such act of tendering such certificate(s) under said Trust Agreement for inclusion in and pro rata sale through said Pool was fully authorized by the undersigned who hereby ratify and confirm such act of said attorney-in-fact.

9. The undersigned, being all the heirs-at-law of _____, deceased, formerly of _____

hereby represent that we intended and intend that _____

(Name of person who signed as trustee or attorney)

as our trustee (attorney) should have authority to surrender our surplus cotton tax-exemption certificate(s) attached to said Trust Agreement to the 1935 National Surplus Cotton Tax-Exemption Certificate Pool for and on behalf of and for the benefit of us and in our names and to execute the trust agreement form(s) prescribed by the Secretary of Agriculture for such purpose; to designate the payee in whose favor the check(s) is (are) to be drawn in case the undersigned are more than five in number, or to have the check(s), for payment(s) due under said Trust Agreement drawn in favor of said trustee (attorney) for the purpose of distributing the proceeds thereof in accordance with his trust obligation; and the act of tendering such certificate(s) under said Trust Agreement for inclusion in and pro rata sale through said Pool was fully authorized by the undersigned who hereby ratify and confirm such act of said trustee (attorney); and we hereby recognize and agree that the Secretary of Agriculture and the Manager of said Pool are under no obligation to see to the distribution of any payment made to said trustee (attorney).

10. The undersigned intended and intend that _____

(Name of person who signed as trustee)

authority to receive the check(s) covering payment(s) under said Trust Agreement under which our surplus cotton tax-exemption certificates were tendered to the 1935 National Surplus Cotton Tax-Exemption Certificate Pool; to authorize the Secretary of Agriculture to draw the check(s) covering the payment(s) due under said Trust Agreement to the above-named trustee; and intended to and do hereby release and discharge the Secretary of Agriculture and the Manager of said Pool from any obligation to see to the distribution of any payment made to the above-named trustee under said Trust Agreement.

11. The undersigned corporation, a corporation organized and existing under the laws of the State of _____

and having its principal place of business at _____ in the State of _____
(a) Has adopted a corporate seal, (b) Under the law of said State is not required to adopt a corporate seal and has not adopted a corporate seal. (*Strike out the inapplicable clause.*)

12. It was fully intended at the time said Trust Agreement and/or its related documents and papers was (were) executed to, (a) Affix the corporate seal thereto, (b) Insert therein "No corporate seal required or adopted." (*Strike out the inapplicable clause.*)

13. It was the intention of the undersigned at the time of submitting said Trust Agreement to submit proper documentary evidence of the appointment of the undersigned as _____ of the estate of _____, deceased, and proof of such appointment is still in full force and effect is now returned with this statement.

14. It was the intention of the undersigned in submitting said Trust Agreement to submit therewith proper documentary evidence of the appointment of the undersigned in the capacity of _____ of _____

who is _____ and proof that such appointment was made and is still in full force is now returned with this statement.

15. Was it the intention of each of the undersigned beneficiaries under the trusteeship to place in the 1935 National Surplus Cotton Tax-Exemption Certificate Pool for pro rata sale their proportionate shares in the surplus cotton tax-exemption certificates listed in said Trust Agreement and to set forth in an acceptable schedule their proportionate shares in said certificates (expressed in pounds) and the proportionate share in said certificates (expressed in pounds) of every other beneficiary under the trusteeship who did *not* intend to participate in said Pool?

Answer YES or NO: _____ (If the answer is YES, such a schedule properly prepared, such as Form No. B. A. 332, must be appended to said Trust Agreement.)

16. Was it the intention of the above-named producer(s) that the surplus cotton tax-exemption certificate(s) tendered under said Trust Agreement

bearing the serial number shown in the caption above executed on Form No. _____ should be placed in the 1935 National Surplus Cotton Tax-Exemption Certificate Pool and that pursuant to such intention said Trust Agreement shall be read and construed as if each and every alteration therein had been made which is necessary to make it precisely a copy of Form No. B. A. 316?

Answer YES or NO: _____

IN WITNESS WHEREOF and as further evidence of the intention of the undersigned to place in the 1935 National Surplus Cotton Tax-Exemption Certificate Pool established under section 55 of Regulations (B. A. 219) prescribed by the Secretary of Agriculture the surplus cotton tax-exemption certificate(s) particularly described in the trust agreement referred to above, (1) I (we) have hereunto set my (our) hand(s) and seal(s)¹, (2) The undersigned officer of said corporation, acting pursuant to authority of said corporation, has signed this statement for and on behalf of said

corporation and affixed hereto its corporate seal¹, this _____ day of _____, 1936.

(Witness to signature)

[SEAL] (Signature of Principal)²

(Witness to signature)

[SEAL] (Signature of Principal)

(Witness to signature)

[SEAL] (Signature of Principal)

(Witness to signature)

[SEAL] (Signature of Principal)

¹ In case of individual or partnership or firm, strike out clause (2). In case of corporation, strike out clause (1).

² If executed by a corporation, the name of the corporation should be inserted above the space for "Signature of Principal" and the word "By" inserted before the signature, and the officer signing should insert his official title after his signature and affix the corporate seal. If the corporation has no seal, insert below the signature the words "No corporate seal required or adopted," and strike out the words "and affixed hereto its corporate seal" above. The officer signing must be an officer of the corporation who is authorized by the corporation to act for it in the matter.

If executed by a partnership or firm, the name of the partnership or firm should be inserted above the place for "Signature of Principal" and the word "By" inserted before the signature, and the member of the partnership or firm authorized to sign on behalf of the partnership or firm should insert his title (as "A partner") after his signature.

If executed by coowners, each coowner must sign.

If executed by the heirs-at-law of a deceased producer, every one of such heirs must sign individually.

The foregoing statements and responses have been examined by me on this _____ day of _____, 1936, and are to the best of my knowledge and belief true and correct.

(Signature of Assistant in Cotton Adjustment)

(Signature of County Agent)

State _____ County _____